

UNITED STATES BANKRUPTCY COURT HEARING DATE: October 10, 2000
SOUTHERN DISTRICT OF NEW YORK HEARING TIME: 10:00 a.m.

**OBJECTION OF THE UNITED STATES TRUSTEE
REGARDING PROPOSED ORDER AUTHORIZING THE
RETENTION OF RICHARD A. EISNER & COMPANY, LLP
AS INDEPENDENT AUDITORS, ACCOUNTANTS, AND
TAX ACCOUNTANTS NUNC PRO TUNC TO MAY 4, 2000**

The United States Trustee for the Southern District of New York (the "United States Trustee") submits the following objection to the Application (the "Application") by the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") to retain Richard A. Eisner & Company, LLP ("Eisner") as Independent Auditors, Accountants, and Tax Accountants nunc pro tunc to May 4, 2000.

1. Each of the Debtors filed a separate voluntary petition for relief under chapter 11 of the Bankruptcy Code on May 4, 2000 (the "Filing Date"). Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtors are continuing to

operate their golf, ice skating and family entertainment center businesses as debtors-in-possession.

2. The Application to retain Eisner was electronically filed with the Court on September 13, 2000.

3. According to the Application, Eisner has been the Debtors' independent auditors, accountants and tax consultants for more than two years. Application, ¶ 5, p. 3.

4. Eisner has a pre-petition claim against the Debtors in the amount of \$166,067.00 for services performed on behalf of the Debtors prior to the Filing Date. Application, ¶ 16, p. 7.

5. The "AFFIDAVIT FOR RETENTION AS ACCOUNTANTS FOR THE DEBTOR-IN-POSSESSION ON A NUNC PRO TUNC BASIS EFFECTIVE MAY 4, 2000" filed by Charles Weinstein (the "Weinstein Affidavit") states that "[i]f Eisner is retained, we will negate the \$166,167 owed to Eisner for services prior to the Bankruptcy filing." Weinstein Affidavit, ¶ 7, p. 2.

6. The Application explains the reason for the delay in seeking the retention of Eisner as follows:

7. At the beginning of these chapter 11 cases, Family Golf had not yet determined whether it was going to continue to file reports with the Securities and Exchange Commission (the "SEC"). Accordingly, while Eisner continued to perform limited tasks for the Debtors after

the Filing Date, the Debtors delayed seeking Court approval of Eisner's retention until they determined whether to continue to be a reporting company and the scope of Eisner's retention. Now that the scope of the services to be provided by Eisner has been made clearer, the Debtors are seeking to retain Eisner. And, because Eisner has performed certain limited services for the Debtors since the Filing Date, the Debtors are requesting that Eisner's retention be approved nunc pro tunc to the Filing Date.¹

* * * *

¹From the Filing Date, Eisner has incurred fees and expenses in the amount of approximately \$48,000.00.

Application, ¶ 7, p. 4.

7. With respect to the services to be rendered by Eisner, Paragraph 15 of the Application (pp. 6-7) provides as follows:

15. Pursuant to a general retainer, Eisner has previously rendered auditing and other services to the Debtors. Subject to further order of this Court, Eisner will, if retained, and as requested by the Debtors and as agreed to by Eisner, render the following services to the Debtors:

(a) Prepare federal, state and local corporate income tax returns for the Debtors;

(b) Advise the Debtors regarding accounting and tax matters related to various asset sales and other transactions;

(c) Review the financial statements of the Debtor to be included in the Debtors' filings required under the Securities Act;

(d) Perform an audit of the financial statements of the Debtor for the year ending December 31, 2000;

(e) Perform analysis of changes in stock ownership to determine if there has been a more than 50% change of ownership of the Company that would involve limitation on utilization of net operating loss carryforwards and provide the information necessary required by Treasury Regulations for disclosure in the Company's 1999 tax return; and

(f) Any other services that may be required in our role as auditors and advisors to the Debtor-in-Possession or any of the Debtor's professionals.

In addition, Eisner will consult with the Debtors' management and counsel in connection with accounting, tax and other business matters relating to the ongoing activities of the Debtors.

8. Upon information and belief, Eisner is regularly retained as a professional in cases before this Court.

Objection

9. Section 327(a) explicitly requires that the court approve the professional's employment before services are rendered. Prior court approval is necessary to ensure that the applicant does not possess any interests adverse to the

estate. Matter of Arkansas Co., 798 F.2d 645, 648 (3d Cir. 1986); Fanelli v. Hensley (Matter of Triangle Chemicals, Inc.), 697 F.2d 1280, 1284 (5th Cir. 1983). Pre-approval also protects the bankruptcy estate against claims later made by volunteers for performing unnecessary services. Arkansas Co., 798 F.2d at 648; Triangle Chemicals, 697 F.2d at 1285.

10. In Keren Limited Partnership, the Second Circuit recently held that nunc pro tunc approval should only be granted in narrow situations and requires that (i) if the application had been made timely, the court would have authorized the appointment, and (ii) the delay in seeking court approval resulted from extraordinary circumstances. In re Keren Limited Partnership, 189 F.3d 86 (2nd Cir. 1999); see also In re Jarvis, 53 F.3d 416, 420 (1st Cir. 1995)(applicant must demonstrate extraordinary circumstances to excuse the failure to file a timely application); In re Rogers-Pyatt Shellac Co., 51 F.2d 988, 991 (2nd Cir. 1931)(nunc pro tunc retention based upon applicant's hardship disallowed where hardship was of applicant's own making). This stringent standard will deter professionals from ignoring the requirements of section 327 of the Bankruptcy Code. Jarvis, 53 F.3d at 421.

11. In determining whether "extraordinary circumstances"

exist, a court should consider (i) whether the applicant or some other person bore responsibility for applying for approval, (ii) whether the applicant was under time pressure to begin service without approval, (iii) the amount of delay, (iv) the extent of delay to which compensation will prejudice innocent third parties, and (v) other relevant factors. In re Karen Limited Partnership, 225 B.R. 303, 306 (S.D.N.Y. 1998), aff'd, 189 F.3d 86 (2nd Cir. 1999); see also Jarvis, 53 F.3d at 420. Simple neglect in seeking to file a retention application, however, does not constitute extraordinary circumstances. Jarvis, 53 F.3d at 418 ("[T]ardiness occasioned merely by oversight cannot qualify as an extraordinary circumstance"); Land v. First Nat'l Bank of Alamosa (In re Land), 943 F.2d 1265, 1268 (10th Cir. 1991)("Simple neglect will not justify nunc pro tunc approval" under extraordinary circumstances analysis); In re Arkansas Company, Inc., 798 F.2d at 649 (3rd Cir. 1986) (extraordinary circumstances are limited to cases where the hardship is not of counsel's making); In re Platinum, 226 B.R. 762, 765 (Bankr. W.D.N.Y. 1998)(attorney oversight-i.e., simple neglect-does not rise to the dignity of a reasonable explanation).

12. The United States Trustee submits that the

Application fails to satisfy the test for nunc pro tunc retention because it does not demonstrate extraordinary circumstances, as required in this Circuit.

13. The Application states that the Debtors intentionally delayed seeking the retention of Eisner because of the uncertainty regarding whether the Debtors would continue to file reports with the Securities and Exchange Commission (the "SEC"). The Application is unclear whether there were any other services to be performed by Eisner that were subject to similar uncertainty, and, even if there were, the Application did not specifically identify such other services. Application, ¶ 7, p. 4.

14. In Paragraph 15 of the Application, services relating to the filing of SEC reports represent one of the six enumerated services that Eisner would be expected to perform if retained. The Application does not explain why a retention was not sought on behalf of Eisner with respect to the services that the Debtors unequivocally needed Eisner to perform. Such a retention could easily have contained a reservation of right to seek an expansion of the scope of the services to be performed by Eisner, including, but not limited to, services related to the filing of SEC reports.

15. The Application states that Eisner has performed

"limited tasks"¹ totaling \$48,000.00 since the Filing Date.

Upon information and belief, the tasks performed were not limited to services relating to the filing of SEC reports but included services that the Debtors presumably knew, on the Filing Date, would be required of Eisner.²

16. The United States Trustee requests further information relating to the Debtors' uncertainty in filing SEC reports, including, but not limited to, the date on which the Debtors resolved their uncertainty.

17. According to the "SECNOW" database on Westlaw, the Debtors filed several documents with the SEC since the Filing Date. A list of such filings is attached hereto as Exhibit A.

18. Since the Filing Date, the Debtors filed the Form 10-Q for the period ended March 31, 2000 on May 22, 2000 and the Form 10-Q for the period ended June 30, 2000 on August 18, 2000. See Exhibit A.

19. In addition, the Debtors filed Form NT 10-Q for the

¹See Application, ¶ 7, p. 4.

²The United States Trustee has requested from Eisner a copy of its post-petition time records. In addition, the United States Trustee has requested a list of all payments received by Eisner within 90 days prior to the Filing Date, identification of the corresponding invoice or invoices against which any payment or payments were applied, and identification of all other outstanding invoices.

period ended March 31, 2000 on May 16, 2000, stating the following:

ON MAY 4, 2000, FAMILY GOLF CENTERS, INC. (TOGETHER WITH ITS DOMESTIC SUBSIDIARIES, THE 'COMPANY') FILED VOLUNTARY PETITIONS (THE 'BANKRUPTCY FILING') FOR PROTECTION UNDER CHAPTER 11 OF THE FEDERAL BANKRUPTCY CODE IN THE U.S. BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK. THE BANKRUPTCY FILING REQUIRES ADDITIONAL DISCLOSURE AND, ACCORDINGLY, THE REGISTRANT IS UNABLE TO FILE ITS QUARTERLY REPORT ON FORM 10-Q FOR THE QUARTER ENDED MARCH 31, 2000 BY MAY 15, 2000 WITHOUT UNREASONABLE EFFORT AND EXPENSE. THE REGISTRANT EXPECTS TO FILE FORM 10-Q ON OR BEFORE MAY 22, 2000.

A copy of the above-mentioned Form 10-Q is attached hereto as Exhibit B.

20. Neither the Application nor the Weinstein Affidavit adequately explains why Eisner, a professional regularly retained by the Bankruptcy Court, did not diligently pursue its own retention before performing services on behalf of the Debtors.

21. Based on the foregoing, it does not appear that the Application demonstrates the extraordinary circumstances necessary to permit the nunc pro tunc retention of Eisner to May 4, 2000.

WHEREFORE, the United States Trustee respectfully

requests that the Court sustain the objections raised herein
and grant such other and further relief as the Court deems
just and proper.

Dated: New York, New York
October 5, 2000

Respectfully submitted,

CAROLYN S. SCHWARTZ
UNITED STATES TRUSTEE

By: /s/ Brian S. Masumoto
Brian S. Masumoto (BM 8116)
Attorney
33 Whitehall Street
21st Floor
New York, New York 10004
Tel. No. (212) 510-0500

EXHIBIT A

Citations List

Search Result Documents: 149

Database: SECNOW

1. FAMILY GOLF CENTERS INC	3	September 5, 2000	(Approx. 232 lines)
2. FAMILY GOLF CENTERS INC	4	September 5, 2000	(Approx. 401 lines)
3. FAMILY GOLF CENTERS INC	8-K	August 31, 2000	(Approx. 106 lines)
4. FAMILY GOLF CENTERS INC	10-Q	August 18, 2000	(Approx. 2728 lines)
5. FAMILY GOLF CENTERS INC	NT 10-Q	August 15, 2000	(Approx. 201 lines)
6. FAMILY GOLF CENTERS INC	8-K	June 7, 2000	(Approx. 4286 lines)
7. FAMILY GOLF CENTERS INC	10-Q	May 22, 2000	(Approx. 1132 lines)
8. FAMILY GOLF CENTERS INC	8-K	May 18, 2000	(Approx. 320 lines)
9. FAMILY GOLF CENTERS INC	NT 10-Q	May 16, 2000	(Approx. 201 lines)
10. FAMILY GOLF CENTERS INC	SC 13G	May 10, 2000	(Approx. 509 lines)
11. FAMILY GOLF CENTERS INC	10-K	April 14, 2000	(Approx. 6405 lines)
12. FAMILY GOLF CENTERS INC	8-K	March 31, 2000	(Approx. 636 lines)
13. FAMILY GOLF CENTERS INC	NT 10-K	March 31, 2000	(Approx. 256 lines)
14. FAMILY GOLF CENTERS INC	8-K	February 28, 2000	(Approx. 174 lines)
15. FAMILY GOLF CENTERS INC	8-K	February 4, 2000	(Approx. 684 lines)
16. FAMILY GOLF CENTERS INC	SC 13G/A	January 28, 2000	(Approx. 235 lines)
17. FAMILY GOLF CENTERS INC	4	January 6, 2000	(Approx. 423 lines)
18. FAMILY GOLF CENTERS INC	3/A	January 6, 2000	(Approx. 340 lines)
19. FAMILY GOLF CENTERS INC	SC 13G/A	January 3, 2000	(Approx. 562 lines)
20. FAMILY GOLF CENTERS INC	10-Q	November 22, 1999	(Approx. 1548 lines)
21. FAMILY GOLF CENTERS INC	NT 10-Q	November 16, 1999	(Approx. 245 lines)
22. FAMILY GOLF CENTERS INC	SC 13G/A	November 10, 1999	(Approx. 464 lines)
23. FAMILY GOLF CENTERS INC	8-K	November 4, 1999	(Approx. 6811 lines)
24. FAMILY GOLF CENTERS INC	SC 13G	September 9, 1999	(Approx. 372 lines)
25. FAMILY GOLF CENTERS INC	4	September 8, 1999	(Approx. 445 lines)
26. FAMILY GOLF CENTERS INC	10-Q	August 16, 1999	(Approx. 2854 lines)
27. FAMILY GOLF CENTERS INC	4	June 10, 1999	(Approx. 569 lines)
28. FAMILY GOLF CENTERS INC	DEF 14A	June 3, 1999	(Approx. 1410 lines)
29. FAMILY GOLF CENTERS INC	424B3	May 20, 1999	(Approx. 129 lines)
30. FAMILY GOLF CENTERS INC	10-Q	May 17, 1999	(Approx. 1091 lines)
31. FAMILY GOLF CENTERS INC	4	May 10, 1999	(Approx. 387 lines)
32. FAMILY GOLF CENTERS INC	SC 13G/A	April 23, 1999	(Approx. 568 lines)
33. FAMILY GOLF CENTERS INC	3	April 23, 1999	(Approx. 221 lines)
34. FAMILY GOLF CENTERS INC	8-A12G	April 13, 1999	(Approx. 3303 lines)
35. FAMILY GOLF CENTERS INC	8-K	April 13, 1999	(Approx. 721 lines)
36. FAMILY GOLF CENTERS INC	SC 13G	April 7, 1999	(Approx. 372 lines)
37. FAMILY GOLF CENTERS INC	10-K	March 31, 1999	(Approx. 6605 lines)
38. FAMILY GOLF CENTERS INC	SC 13G	March 8, 1999	(Approx. 568 lines)
39. FAMILY GOLF CENTERS INC	424B3	March 8, 1999	(Approx. 133 lines)
40. FAMILY GOLF CENTERS INC	SC 13G	February 16, 1999	(Approx. 395 lines)
41. FAMILY GOLF CENTERS INC	SC 13G	February 12, 1999	(Approx. 372 lines)
42. FAMILY GOLF CENTERS INC	SC 13G/A	February 11, 1999	(Approx. 480 lines)
43. FAMILY GOLF CENTERS INC	SC 13G/A	February 11, 1999	(Approx. 231 lines)
44. FAMILY GOLF CENTERS INC	SC 13G/A	February 4, 1999	(Approx. 623 lines)
45. FAMILY GOLF CENTERS INC	424B3	January 20, 1999	(Approx. 126 lines)
46. FAMILY GOLF CENTERS INC	S-8	January 15, 1999	(Approx. 1812 lines)
47. FAMILY GOLF CENTERS INC	8-K/A	January 14, 1999	(Approx. 1548 lines)
48. FAMILY GOLF CENTERS INC	SC 13G	January 13, 1999	(Approx. 350 lines)
49. FAMILY GOLF CENTERS INC	SC 13G/A	January 7, 1999	(Approx. 289 lines)
50. FAMILY GOLF CENTERS INC	8-K	December 15, 1998	(Approx. 9289 lines)
51. FAMILY GOLF CENTERS INC	10-Q	November 16, 1998	(Approx. 1442 lines)
52. FAMILY GOLF CENTERS INC	424B3	November 6, 1998	(Approx. 131 lines)
53. FAMILY GOLF CENTERS INC	S-3/A	October 14, 1998	(Approx. 1839 lines)

54.	FAMILY GOLF CENTERS INC	S-3	September 25, 1998	(Approx. 4098 lines)
55.	FAMILY GOLF CENTERS INC	8-K/A	September 11, 1998	(Approx. 171 lines)
56.	FAMILY GOLF CENTERS INC	10-Q	August 14, 1998	(Approx. 1498 lines)
57.	FAMILY GOLF CENTERS INC	424B3	August 3, 1998	(Approx. 132 lines)
58.	FAMILY GOLF CENTERS INC	8-K	July 31, 1998	(Approx. 846 lines)
59.	FAMILY GOLF CENTERS INC	424B4	July 23, 1998	(Approx. 15090 lines)
60.	FAMILY GOLF CENTERS INC	S-3	July 23, 1998	(Approx. 490 lines)
61.	FAMILY GOLF CENTERS INC	S-3/A	July 21, 1998	(Approx. 15288 lines)
62.	FAMILY GOLF CENTERS INC	8-K	July 13, 1998	(Approx. 824 lines)
63.	FAMILY GOLF CENTERS INC	8-K	July 8, 1998	(Approx. 5288 lines)
64.	FAMILY GOLF CENTERS INC	S-3/A	July 2, 1998	(Approx. 17489 lines)
65.	FAMILY GOLF CENTERS INC	424B3	May 28, 1998	(Approx. 399 lines)
66.	FAMILY GOLF CENTERS INC	S-3	May 22, 1998	(Approx. 16678 lines)
67.	FAMILY GOLF CENTERS INC	10-Q	May 15, 1998	(Approx. 1150 lines)
68.	FAMILY GOLF CENTERS INC	DEF 14A	May 15, 1998	(Approx. 2242 lines)
69.	FAMILY GOLF CENTERS INC	8-K/A	May 14, 1998	(Approx. 206 lines)
70.	FAMILY GOLF CENTERS INC	424B3	May 14, 1998	(Approx. 110 lines)
71.	FAMILY GOLF CENTERS INC	424B3	May 4, 1998	(Approx. 126 lines)
72.	FAMILY GOLF CENTERS INC	424B3	April 28, 1998	(Approx. 130 lines)
73.	FAMILY GOLF CENTERS INC	424B3	April 27, 1998	(Approx. 133 lines)
74.	FAMILY GOLF CENTERS INC	S-8	April 23, 1998	(Approx. 1585 lines)
75.	FAMILY GOLF CENTERS INC	8-K	April 7, 1998	(Approx. 150 lines)
76.	FAMILY GOLF CENTERS INC	10-K	March 31, 1998	(Approx. 6501 lines)
77.	FAMILY GOLF CENTERS INC	424B3	March 31, 1998	(Approx. 127 lines)
78.	FAMILY GOLF CENTERS INC	424B3	February 20, 1998	(Approx. 112 lines)
79.	FAMILY GOLF CENTERS INC	SC 13G	February 17, 1998	(Approx. 281 lines)
80.	FAMILY GOLF CENTERS INC	8-K	February 13, 1998	(Approx. 221 lines)
81.	FAMILY GOLF CENTERS INC	SC 13G/A	February 12, 1998	(Approx. 232 lines)
82.	FAMILY GOLF CENTERS INC	SC 13G	February 11, 1998	(Approx. 373 lines)
83.	FAMILY GOLF CENTERS INC	S-3/A	February 6, 1998	(Approx. 3346 lines)
84.	FAMILY GOLF CENTERS INC	SC 13G/A	January 23, 1998	(Approx. 625 lines)
85.	FAMILY GOLF CENTERS INC	SC 13G	January 15, 1998	(Approx. 290 lines)
86.	FAMILY GOLF CENTERS INC	S-3	January 13, 1998	(Approx. 10098 lines)
87.	FAMILY GOLF CENTERS INC	SC 13G	January 9, 1998	(Approx. 478 lines)
88.	FAMILY GOLF CENTERS INC	424B3	December 16, 1997	(Approx. 1092 lines)
89.	FAMILY GOLF CENTERS INC	S-3/A	December 8, 1997	(Approx. 1893 lines)
90.	FAMILY GOLF CENTERS INC	SC 13G/A	December 8, 1997	(Approx. 556 lines)
91.	FAMILY GOLF CENTERS INC	S-3	November 20, 1997	(Approx. 2605 lines)
92.	FAMILY GOLF CENTERS INC	8-K	November 20, 1997	(Approx. 183 lines)
93.	FAMILY GOLF CENTERS INC	10-Q	November 14, 1997	(Approx. 1128 lines)
94.	FAMILY GOLF CENTERS INC	SC 13G/A	November 7, 1997	(Approx. 367 lines)
95.	FAMILY GOLF CENTERS INC	8-K	October 16, 1997	(Approx. 171 lines)
96.	FAMILY GOLF CENTERS INC	SC 13G/A	October 10, 1997	(Approx. 371 lines)
97.	FAMILY GOLF CENTERS INC	8-K	October 7, 1997	(Approx. 151 lines)
98.	FAMILY GOLF CENTERS INC	8-K/A	August 22, 1997	(Approx. 2384 lines)
99.	FAMILY GOLF CENTERS INC	8-K/A	August 18, 1997	(Approx. 1425 lines)
100.	FAMILY GOLF CENTERS INC	8-K/A	August 15, 1997	(Approx. 1433 lines)
101.	FAMILY GOLF CENTERS INC	10-Q	August 14, 1997	(Approx. 1025 lines)
102.	FAMILY GOLF CENTERS INC	8-K	August 11, 1997	(Approx. 28818 lines)
103.	FAMILY GOLF CENTERS INC	SC 13G	August 8, 1997	(Approx. 561 lines)
104.	FAMILY GOLF CENTERS INC	8-K	July 16, 1997	(Approx. 5514 lines)
105.	FAMILY GOLF CENTERS INC	10-Q	May 15, 1997	(Approx. 757 lines)
106.	FAMILY GOLF CENTERS INC	DEF 14A	April 30, 1997	(Approx. 2524 lines)
107.	FAMILY GOLF CENTERS INC	SC 13G/A	April 8, 1997	(Approx. 637 lines)
108.	FAMILY GOLF CENTERS INC	10-K	March 31, 1997	(Approx. 4033 lines)
109.	FAMILY GOLF CENTERS INC	8-K/A	March 17, 1997	(Approx. 664 lines)
110.	FAMILY GOLF CENTERS INC	SC 13G/A	March 7, 1997	(Approx. 432 lines)
111.	FAMILY GOLF CENTERS INC	SC 13D	February 12, 1997	(Approx. 488 lines)

112.	FAMILY GOLF CENTERS INC	SC 13G/A	February 11, 1997	(Approx. 357 lines)
113.	FAMILY GOLF CENTERS INC	SC 13G	February 10, 1997	(Approx. 238 lines)
114.	FAMILY GOLF CENTERS INC	SC 13G/A	January 29, 1997	(Approx. 644 lines)
115.	FAMILY GOLF CENTERS INC	8-K	January 14, 1997	(Approx. 5411 lines)
116.	FAMILY GOLF CENTERS INC	SC 13G/A	January 9, 1997	(Approx. 512 lines)
117.	FAMILY GOLF CENTERS INC	8-K/A	January 3, 1997	(Approx. 1601 lines)
118.	FAMILY GOLF CENTERS INC	8-K/A	December 9, 1996	(Approx. 3395 lines)
119.	FAMILY GOLF CENTERS INC	S-8	December 5, 1996	(Approx. 2609 lines)
120.	FAMILY GOLF CENTERS INC	424B4	November 21, 1996	(Approx. 1103 lines)
121.	FAMILY GOLF CENTERS INC	10QSB	November 19, 1996	(Approx. 945 lines)
122.	FAMILY GOLF CENTERS INC	NT 10-Q	November 14, 1996	(Approx. 288 lines)
123.	FAMILY GOLF CENTERS INC	8-K	November 13, 1996	(Approx. 1787 lines)
124.	FAMILY GOLF CENTERS INC	S-3	November 7, 1996	(Approx. 3086 lines)
125.	FAMILY GOLF CENTERS INC	8-K	October 30, 1996	(Approx. 2666 lines)
126.	FAMILY GOLF CENTERS INC	8-K	October 9, 1996	(Approx. 17613 lines)
127.	FAMILY GOLF CENTERS INC	10-Q	August 14, 1996	(Approx. 963 lines)
128.	FAMILY GOLF CENTERS INC	SC 13G	August 8, 1996	(Approx. 547 lines)
129.	FAMILY GOLF CENTERS INC	SC 13G	August 8, 1996	(Approx. 547 lines)
130.	FAMILY GOLF CENTERS INC	8-K	July 30, 1996	(Approx. 1350 lines)
131.	FAMILY GOLF CENTERS INC	SC 13D/A	July 22, 1996	(Approx. 472 lines)
132.	FAMILY GOLF CENTERS INC	SC 13D/A	July 22, 1996	(Approx. 472 lines)
133.	FAMILY GOLF CENTERS INC	424B1	July 8, 1996	(Approx. 13735 lines)
134.	FAMILY GOLF CENTERS INC	SB-2MEF	July 3, 1996	(Approx. 943 lines)
135.	FAMILY GOLF CENTERS INC	SB-2/A	July 2, 1996	(Approx. 15617 lines)
136.	FAMILY GOLF CENTERS INC	8-K	June 24, 1996	(Approx. 3306 lines)
137.	FAMILY GOLF CENTERS INC	SB-2/A	June 12, 1996	(Approx. 20507 lines)
138.	FAMILY GOLF CENTERS INC	8-K	June 4, 1996	(Approx. 3366 lines)
139.	FAMILY GOLF CENTERS INC	SB-2	May 24, 1996	(Approx. 17849 lines)
140.	FAMILY GOLF CENTERS INC	DEF 14A	May 24, 1996	(Approx. 2580 lines)
141.	FAMILY GOLF CENTERS INC	8-K/A	May 20, 1996	(Approx. 11640 lines)
142.	FAMILY GOLF CENTERS INC	10QSB	May 15, 1996	(Approx. 883 lines)
143.	FAMILY GOLF CENTERS INC	SC 13G	January 10, 1996	(Approx. 433 lines)
144.	METROGOLF INC	4	March 10, 1998	(Approx. 305 lines)
145.	METROGOLF INC	4	March 10, 1998	(Approx. 305 lines)
146.	METROGOLF INC	SC 13D/A	February 11, 1998	(Approx. 342 lines)
147.	METROGOLF INC	4	February 10, 1998	(Approx. 306 lines)
148.	METROGOLF INC	SC 14D1/A	February 3, 1998	(Approx. 371 lines)
149.	METROGOLF INC	SC 14D1	December 31, 1997	(Approx. 14717 lines)

EXHIBIT B

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FAMILY GOLF CENTERS INC

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COMPANY INFORMATION SUBMISSION INFORMATION

FAMILY GOLF CENTERS INC

NT 10-Q

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EXHIBIT DOCUMENTS

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<PAGE>

U.S. SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

COMMISSION FILE NO.: 0-25098

FORM 12B-25 CUSIP NO.: 30701A106

NOTIFICATION OF LATE FILING

(CHECK ONE):

☐ FORM 10-K AND FORM 10-KSB ☐ FORM 20-F ☐ FORM 11-K ☒ FORM 10-Q AND
FORM 10-QSB ☐ FORM N-SAR FOR PERIOD ENDED: MARCH 31, 2000

☐ TRANSITION REPORT ON FORM 10-K

☐ TRANSITION REPORT ON FORM 20-F

☐ TRANSITION REPORT ON FORM 11-K

☐ TRANSITION REPORT ON FORM 10-Q

☐ TRANSITION REPORT ON FORM N-SAR

FOR THE TRANSITION PERIOD ENDED:

READ INSTRUCTION (ON BACK PAGE) BEFORE PREPARING FORM. PLEASE PRINT OR TYPE.
NOTHING IN THIS FORM SHALL BE CONSTRUED TO IMPLY THAT THE COMMISSION HAS
VERIFIED ANY INFORMATION CONTAINED HEREIN.

IF THE NOTIFICATION RELATES TO A PORTION OF THE FILING CHECKED ABOVE, IDENTIFY
THE ITEM(S) TO WHICH THE NOTIFICATION RELATES:

NOT APPLICABLE.

PART I -- REGISTRANT INFORMATION

FULL NAME OF REGISTRANT

FAMILY GOLF CENTERS, INC.

FORMER NAME IF APPLICABLE

N/A

ADDRESS OF PRINCIPAL EXECUTIVE
OFFICE (STREET AND NUMBER)

538 BROADHOLLOW ROAD

CITY, STATE AND ZIP CODE

MELVILLE, NEW YORK 11747

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PART II -- RULES 12B-25(B) AND (C)

IF THE SUBJECT REPORT COULD NOT BE FILED WITHOUT UNREASONABLE EFFORT OR EXPENSE
AND THE REGISTRANT SEEKS RELIEF PURSUANT TO RULE 12B-25(B), THE FOLLOWING SHOULD
BE COMPLETED.

[X] (a) THE REASONS DESCRIBED IN REASONABLE DETAIL IN PART III OF THIS FORM
COULD NOT BE ELIMINATED WITHOUT UNREASONABLE EFFORT OR EXPENSE;

[X] (b) THE SUBJECT ANNUAL REPORT, SEMI-ANNUAL REPORT, TRANSITION REPORT ON FORM
10-K, FORM 20-F, 11-K OR FORM N-SAR, OR PORTION THEREOF WILL BE FILED ON OR
BEFORE THE FIFTEENTH CALENDAR DAY FOLLOWING THE PRESCRIBED DUE DATE; OR THE
SUBJECT QUARTERLY REPORT OR TRANSITION REPORT ON FORM 10-Q, OR PORTION THEREOF
WILL BE FILED ON OR BEFORE THE FIFTH CALENDAR DAY FOLLOWING THE PRESCRIBED DUE
DATE; AND

[] (c) THE ACCOUNTANT'S STATEMENT OR OTHER EXHIBIT REQUIRED BY RULE 12B-25(C)
HAS BEEN ATTACHED IF APPLICABLE.

PART III -- NARRATIVE

ON MAY 4, 2000, FAMILY GOLF CENTERS, INC. (TOGETHER WITH ITS DOMESTIC
SUBSIDIARIES, THE 'COMPANY') FILED VOLUNTARY PETITIONS (THE 'BANKRUPTCY FILING')
FOR PROTECTION UNDER CHAPTER 11 OF THE FEDERAL BANKRUPTCY CODE IN THE U.S.
BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK. THE BANKRUPTCY FILING
REQUIRES ADDITIONAL DISCLOSURE AND, ACCORDINGLY, THE REGISTRANT IS UNABLE TO
FILE ITS QUARTERLY REPORT ON FORM 10-Q FOR THE QUARTER ENDED MARCH 31, 2000 BY
MAY 15, 2000 WITHOUT UNREASONABLE EFFORT AND EXPENSE. THE REGISTRANT EXPECTS TO
FILE FORM 10-Q ON OR BEFORE MAY 22, 2000.

PART IV -- OTHER INFORMATION

(1) NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT IN REGARD TO THIS
NOTIFICATION

JOHN J. CALIOLO (631) 694-1666
(NAME) (TELEPHONE NUMBER)

(2) HAVE ALL OTHER PERIODIC REPORTS REQUIRED UNDER SECTION 13 OR 15(D) OF
THE SECURITIES EXCHANGE ACT OF 1934 OR SECTION 30 OF THE INVESTMENT COMPANY ACT
OF 1940 DURING THE PRECEDING 12 MONTHS OR FOR SUCH SHORTER PERIOD THAT THE
REGISTRANT WAS REQUIRED TO FILE SUCH REPORT(S) BEEN FILED? IF THE ANSWER IS NO,
IDENTIFY REPORT(S).
[X] YES [] NO

(3) IS IT ANTICIPATED THAT ANY SIGNIFICANT CHANGE IN RESULTS OF OPERATIONS
FROM THE CORRESPONDING PERIOD FOR THE LAST FISCAL YEAR WILL BE REFLECTED BY THE
EARNINGS STATEMENTS TO BE INCLUDED IN THE SUBJECT REPORT OR PORTION THEREOF?
[] YES [X] NO

IF SO: ATTACH AN EXPLANATION OF THE ANTICIPATED CHANGE, BOTH NARRATIVELY
AND QUANTITATIVELY, AND, IF APPROPRIATE, STATE THE REASONS WHY A REASONABLE
ESTIMATE OF THE RESULTS CANNOT BE MADE.

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FAMILY GOLF CENTERS, INC.

(NAME OF REGISTRANT AS SPECIFIED IN CHARTER)

HAS CAUSED THIS NOTIFICATION TO BE SIGNED ON ITS BEHALF BY THE UNDERSIGNED
THEREUNTO DULY AUTHORIZED.

DATE MAY 16, 2000 BY: /S/ JOHN J. CALIOLO

CHIEF FINANCIAL OFFICER

ATTENTION

INTENTIONAL MISSTATEMENTS OR OMISSIONS OF FACT CONSTITUTE FEDERAL CRIMINAL
VIOLATIONS (SEE 18 U.S.C. 1001).

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